

A-7. In the following three situations, no part of the amount paid is treated as interest for federal tax purposes:

- The total amount paid will not exceed \$3,000;
- All of the payments will be made on or before November 13, 2002; or
- The total amount paid will not exceed \$250,000, and all of the payments will be made on or before May 13, 2003.

In all other cases, there is a possibility that a portion of each payment will be treated as interest for federal tax purposes. Sections 483 and 1274 of the Internal Revenue Code determine whether a portion of a payment is treated as interest and, if so, the amount of interest allocable to a payment. In some cases, even a quota holder that uses the cash receipts and disbursements method of accounting may have to include this interest in income prior to receipt of any payment (for example, if the total payments exceed \$250,000 and the cash method election under § 1274A is unavailable). Except in the three situations described above, therefore, you should consult your tax advisor to determine whether any portion of the amount to be received is treated as interest for federal tax purposes and, if so, when the interest is includible in income.

Q-8. For an individual quota holder, does gain or loss resulting from the exchange of a quota qualify for farm income averaging?

A-8. No. A peanut quota is considered an interest in land, and farm income averaging is not available for gain or loss arising from the sale or other disposition of land.

Q-9. Are the payments under the Act subject to information reporting?

A-9. Yes. Because a peanut quota is considered an interest in land, the total amount to be received under a contract generally will be reported by USDA on Form 1099-S for 2002 if the amount is \$600 or more. In addition, any portion of a payment treated as interest for federal tax purposes in an amount of \$600 or more generally will be reported by USDA on Form 1099-INT for the year in which the payment is made.

Q-10. Is the buyout of the peanut quotas under the Act an involuntary conversion of the quotas?

A-10. No, it is not an involuntary conversion.

DRAFTING INFORMATION

The principal author of this notice is Robert Basso of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding Q & A-7 of this notice, contact Pamela Lew of the Office of Associate Chief Counsel (Financial Institutions and Products) at (202) 622-3950 (not a toll-free call). For further information regarding the remainder of this notice, contact Mr. Basso at (202) 622-4950 (not a toll-free call).

26 CFR 601.201: Rulings and determination letters.

(Also Part I, Sections 103(c), 105(e), 117(b)(2)(A), 164, 170, 403(b)(1)(A)(ii), 454(b)(2), 511(a)(2)(B), 2055, 2106(a)(2), 2522, 4041(g), 4216, 4253(i), 4483(a), 4911, 4940(c), 4941(d), 4942(f), 4945(f), 4946(c).)

Rev. Proc. 2002-64

SECTION 1. GENERAL

.01 **PURPOSE** The purpose of this revenue procedure is to provide a modified and supplemented list of Indian tribal governments that are to be treated similarly to states for specified purposes under the Internal Revenue Code.

.02 **CHANGES** One tribe was added to the list of Indian tribal governments published in Rev. Rul. 2001-15. In addition, there were several tribal name changes.

.03 **BACKGROUND** The Indian Tribal Governmental Tax Status Act of 1982 (Title II of Pub. L. No. 97-473, 1983-1 C.B. 510, 511, as amended by Pub. L. No. 98-21, 1983-2 C.B. 309, 315) added certain provisions to the Code that pertain to the status of Indian tribal governments. Section 7871(a) of the Internal Revenue Code and Section 305.7871-1 of the Income Tax Regulations provide that Indian tribal governments (or subdivisions thereof) will be treated as states for certain enumerated federal tax purposes. For example, charitable contributions to or for the use of a tribal government may be deductible under the federal income, gift, and estate tax laws; a tribal government is entitled to exemption from certain excise taxes; taxes imposed by a tribe may be deductible; and public activity bonds may be tax exempt

obligations. Section 1065 of the Tax Reform Act of 1984, 1984-3 (Vol. 1) C.B. 556, made permanent the rules treating Indian tribal governments (or subdivisions thereof) as states (or political subdivisions thereof).

.04 **DEFINITIONS** The term "Indian tribal government" is defined under section 7701(a)(40) of the Code, as amended, to mean the governing body of any tribe, band, community, village or group of Indians, or (if applicable) Alaska Natives that is determined by the Secretary of Treasury, after consultation with the Secretary of the Interior, to exercise governmental functions. Section 7871(d) of the Code states that, for purposes of section 7871(a), a subdivision of an Indian tribal government shall be treated as a political subdivision of a state if (and only if) the Secretary of the Treasury determines (after consultation with the Secretary of the Interior) that such subdivision has been delegated the right to exercise one or more of the substantial governmental functions of the Indian tribal government.

SECTION 2. APPLICATION

.01 **QUALIFICATIONS** The following modified and supplemented list of Indian tribal entities, including Indian tribes, bands, communities, villages, and groups of Indians, as well as Alaska Natives, represents Indian tribal governments and is subject to these qualifications:

(1) The list does not include Indian tribal subdivisions because the determination of which entities qualify as subdivisions is discussed in Rev. Proc. 84-36, 1984-1 C.B. 510, as modified by Rev. Proc. 86-17, 1986-1 C.B. 550.

(2) Temporary Regulation section 305.7701-1(a) defines "governmental functions" for purposes of defining an Indian tribal government or political subdivision thereof. Tribal entities not appearing on this list may apply for a ruling on whether they qualify pursuant to all applicable procedural rules set forth in the Statement of Procedural Rules (26 CFR Part 601), and guidelines set forth in Rev. Proc. 84-37, 1984-1 C.B. 513, as modified by Rev. Proc. 86-17, 1986-1 C.B. 550, and Rev. Proc. 2001-1, 2001-1 C.B. 1.

(3) Inclusion on a published list does not necessarily establish that a tribe qualifies for a particular tax benefit. For example, when a tribal entity seeks exemption from

excise taxes, the entity must be able to demonstrate that the underlying transaction involves the exercise of an essential governmental function of the Indian tribal government.

SECTION 3. LIST

.01 INDIAN TRIBAL ENTITIES THAT EXERCISE GOVERNMENTAL FUNCTIONS FOR PURPOSES OF TITLE II PUB. L. NO. 97-473.

Absentee-Shawnee Tribe of Indians of Oklahoma
 Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California
 Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona
 Alabama-Coushatta Tribes of Texas
 Alabama-Quassarte Tribal Town, Oklahoma
 Alturas Indian Rancheria, California
 Apache Tribe of Oklahoma
 Arapahoe Tribe of the Wind River Reservation, Wyoming
 Aroostook Band of Micmac Indians of Maine
 Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana
 Augustine Band of Cahuilla Mission Indians of the Augustine Reservation, California
 Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin
 Bay Mills Indian Community, Michigan (previously listed as the Bay Mills Indian Community of the Sault Ste. Marie Band of Chippewa Indians, Bay Mills Reservation, Michigan)
 Bear River Band of the Rohnerville Rancheria, California
 Berry Creek Rancheria of Maidu Indians of California
 Big Lagoon Rancheria, California
 Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California
 Big Sandy Rancheria of Mono Indians of California

Big Valley Band of Pomo Indians of the Big Valley Rancheria, California
 Blackfeet Tribe of the Blackfeet Indian Reservation of Montana
 Blue Lake Rancheria, California
 Bridgeport Paiute Indian Colony of California
 Buena Vista Rancheria of Me-Wuk Indians of California
 Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon
 Cabazon Band of Cahuilla Mission Indians of the Cabazon Reservation, California
 Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California
 Caddo Indian Tribe of Oklahoma
 Cahto Indian Tribe of the Laytonville Rancheria, California
 Cahuilla Band of Mission Indians of the Cahuilla Reservation, California
 California Valley Miwok Tribe, California (formerly the Sheep Ranch Rancheria of Me-Wuk Indians of California)
 Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California
 Capitan Grande Band of Diegueno Mission Indians of California
 Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California
 Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California
 Catawba Indian Nation (aka Catawba Tribe of South Carolina)
 Cayuga Nation of New York
 Cedarville Rancheria, California
 Chemehuevi Indian Tribe of the Chemehuevi Reservation, California
 Cher-Ae Heights Indian Community of the Trinidad Rancheria, California
 Cherokee Nation, Oklahoma
 Cheyenne-Arapaho Tribes of Oklahoma
 Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota

Chickasaw Nation, Oklahoma
 Chicken Ranch Rancheria of Me-Wuk Indians of California
 Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana
 Chitimacha Tribe of Louisiana
 Choctaw Nation of Oklahoma
 Citizen Potawatomi Nation, Oklahoma
 Cloverdale Rancheria of Pomo Indians of California
 Cocopah Tribe of Arizona
 Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho
 Cold Springs Rancheria of Mono Indians of California
 Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California
 Comanche Nation, Oklahoma (formerly the Comanche Indian Tribe)
 Confederated Salish & Kootenai Tribes of the Flathead Reservation, Montana
 Confederated Tribes of the Chehalis Reservation, Washington
 Confederated Tribes of the Colville Reservation, Washington
 Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians of Oregon
 Confederated Tribes of the Goshute Reservation, Nevada and Utah
 Confederated Tribes of the Grand Ronde Community of Oregon
 Confederated Tribes of the Siletz Reservation, Oregon
 Confederated Tribes of the Umatilla Reservation, Oregon
 Confederated Tribes of the Warm Springs Reservation of Oregon
 Confederated Tribes and Bands of the Yakama Nation, Washington, (formerly the Confederated Tribes and Bands of the Yakama Indian Nation of the Yakama Reservation)
 Coquille Tribe of Oregon
 Cortina Indian Rancheria of Wintun Indians of California
 Coushatta Tribe of Louisiana
 Cow Creek Band of Umpqua Indians of Oregon
 Cowlitz Indian Tribe, Washington

Coyote Valley Band of Pomo Indians of California	Gila River Indian Community of the Gila River Indian Reservation, Arizona	Kalispel Indian Community of the Kalispel Reservation, Washington
Crow Tribe of Montana	Grand Traverse Band of Ottawa and Chippewa Indians, Michigan (previously listed as the Grand Traverse Band of Ottawa & Chippewa Indians of Michigan)	Karuk Tribe of California
Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota	Graton Rancheria, California	Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
Cuyapaipe Community of Diegueno Mission Indians of the Cuyapaipe Reservation, California	Greenville Rancheria of Maidu Indians of California	Kaw Nation, Oklahoma
Death Valley Timbi-Sha Shoshone Band of California	Grindstone Indian Rancheria of Wintun-Wailaki Indians of California	Keweenaw Bay Indian Community, Michigan (previously listed as the Keweenaw Bay Indian Community of L'Anse and Ontonagon Bands of Chippewa Indians of the L'Anse Reservation, Michigan)
Delaware Nation, Oklahoma (formerly the Delaware Tribe of Western Oklahoma)	Guidiville Rancheria of California	Kialegee Tribal Town, Oklahoma
Delaware Tribe of Indians, Oklahoma	Hannahville Indian Community, Michigan (previously listed as the Hannahville Indian Community of Wisconsin Potawatomi Indians of Michigan)	Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
Dry Creek Rancheria of Pomo Indians of California	Havasupai Tribe of the Havasupai Reservation, Arizona	Kickapoo Tribe of Oklahoma
Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada	Ho-Chunk Nation of Wisconsin (formerly the Wisconsin Winnebago Tribe)	Kickapoo Traditional Tribe of Texas
Eastern Band of Cherokee Indians of North Carolina	Hoh Indian Tribe of the Hoh Indian Reservation, Washington	Kiowa Indian Tribe of Oklahoma
Eastern Shawnee Tribe of Oklahoma	Hoopa Valley Tribe, California	Klamath Indian Tribe of Oregon
Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California	Hopi Tribe of Arizona	Kootenai Tribe of Idaho
Elk Valley Rancheria, California	Hopland Band of Pomo Indians of the Hopland Rancheria, California	La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation, California
Ely Shoshone Tribe of Nevada	Houlton Band of Maliseet Indians of Maine	La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
Enterprise Rancheria of Maidu Indians of California	Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin (previously listed as the Lac Courte Oreilles Band of Lake Superior Chippewa Indians of the Lac Courte Oreilles Reservation of Wisconsin)
Flandreau Santee Sioux Tribe of South Dakota	Huron Potawatomi, Inc., Michigan	Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
Forest County Potawatomi Community, Wisconsin (previously listed as the Forest County Potawatomi Community of Wisconsin Potawatomi Indians, Wisconsin)	Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California	Lac Vieux Desert Band of Lake Superior Chippewa Indians, Michigan (previously listed as the Lac Vieux Desert Band of Lake Superior Chippewa Indians of Michigan)
Fort Belknap Indian Community of the Fort Belknap Reservation of Montana	Ione Band of Miwok Indians of California	Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
Fort Bidwell Indian Community of the Fort Bidwell Reservation of California	Iowa Tribe of Kansas and Nebraska	Little River Band of Ottawa Indians, Michigan (previously listed as the Little River Band of Ottawa Indians of Michigan)
Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California	Iowa Tribe of Oklahoma	Little Traverse Bay Bands of Odawa Indians, Michigan (previously listed as the Little Traverse Bay Bands of Odawa Indians of Michigan)
Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon	Jackson Rancheria of Me-Wuk Indians of California	
Fort McDowell Yavapai Nation, Arizona (formerly the Fort McDowell Mohave-Apache Community of the Fort McDowell Indian Reservation)	Jamestown S'Klallam Tribe of Washington	
Fort Mojave Indian Tribe of Arizona, California and Nevada	Jamul Indian Village of California	
Fort Sill Apache Tribe of Oklahoma	Jena Band of Choctaw Indians, Louisiana	
	Jicarilla Apache Nation, New Mexico (formerly the Jicarilla Apache Tribe of the Jicarilla Apache Indian Reservation)	
	Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona	

Los Coyotes Band of Cahuilla Mission Indians of the Los Coyotes Reservation, California	Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada	Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California
Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada	Modoc Tribe of Oklahoma	Pala Band of Luiseno Mission Indians of the Pala Reservation, California
Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota	Mohegan Indian Tribe of Connecticut	Pascua Yaqui Tribe of Arizona
Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington	Mooretown Rancheria of Maidu Indians of California	Paskenta Band of Nomlaki Indians of California
Lower Lake Rancheria, California	Morongo Band of Cahuilla Mission Indians of the Morongo Reservation, California	Passamaquoddy Tribe of Maine
Lower Sioux Indian Community in the State of Minnesota (previously listed as the Lower Sioux Indian Community of Minnesota Mdewakanton Sioux Indians of the Lower Sioux Reservation in Minnesota)	Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington	Pauma Band of Luiseno Mission Indians of the Pauma and Yuima Reservation, California
Lummi Tribe of the Lummi Reservation, Washington	Muscogee (Creek) Nation, Oklahoma	Pawnee Nation of Oklahoma
Lytton Rancheria of California	Narragansett Indian Tribe of Rhode Island	Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California
Makah Indian Tribe of the Makah Indian Reservation, Washington	Navajo Nation, Arizona, New Mexico and Utah	Penobscot Tribe of Maine
Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California	Nez Perce Tribe of Idaho	Peoria Tribe of Indians of Oklahoma
Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California	Nisqually Indian Tribe of the Nisqually Reservation, Washington	Picayune Rancheria of Chukchansi Indians of California
Mashantucket Pequot Tribe of Connecticut	Nooksack Indian Tribe of Washington	Pinoleville Rancheria of Pomo Indians of California
Match-e-be-nash-she-wish Band of Pottawatomi Indians of Michigan	Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana	Pit River Tribe, California (includes Big Bend, Lookout, Montgomery Creek & Roaring Creek Rancherias & XL Ranch)
Mechoopda Indian Tribe of Chico Rancheria, California	Northfork Rancheria of Mono Indians of California	Poarch Band of Creek Indians of Alabama
Menominee Indian Tribe of Wisconsin	Northwestern Band of Shoshoni Nation of Utah (Washakie)	Pokagon Band of Potawatomi Indians, Michigan and Indiana (previously listed as the Pokagon Band of Potawatomi Indians of Michigan)
Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California	Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota	Ponca Tribe of Indians of Oklahoma
Mescalero Apache Tribe of the Mescalero Reservation, New Mexico	Omaha Tribe of Nebraska	Ponca Tribe of Nebraska
Miami Tribe of Oklahoma	Oneida Nation of New York	Port Gamble Indian Community of the Port Gamble Reservation, Washington
Miccosukee Tribe of Indians of Florida	Oneida Tribe of Indians of Wisconsin (previously listed as the Oneida Tribe of Wisconsin)	Potter Valley Rancheria of Pomo Indians of California
Middletown Rancheria of Pomo Indians of California	Onondaga Nation of New York	Prairie Band of Potawatomi Nation, Kansas (formerly the Prairie Band of Potawatomi Indians)
Minnesota Chippewa Tribe, Minnesota (Six component reservations: Bois Forte Band (Nett Lake); Fond du Lac Band; Grand Portage Band; Leech Lake Band; Mille Lacs Band; White Earth Band)	Osage Tribe, Oklahoma	Prairie Island Indian Community in the State of Minnesota (previously listed as the Prairie Island Indian Community of Minnesota Mdewakanton Sioux Indians of the Prairie Island Reservation, Minnesota)
Mississippi Band of Choctaw Indians, Mississippi	Ottawa Tribe of Oklahoma	Pueblo of Acoma, New Mexico
	Otoe-Missouria Tribe of Indians, Oklahoma	Pueblo of Cochiti, New Mexico
	Paiute Indian Tribe of Utah (Cedar City Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes)	Pueblo of Isleta, New Mexico
	Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California	Pueblo of Jemez, New Mexico
	Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada	Pueblo of Laguna, New Mexico

Pueblo of Nambe, New Mexico	Round Valley Indian Tribes of the Round Valley Reservation, California (formerly the Covelo Indian Community)	Seminole Nation of Oklahoma
Pueblo of Picuris, New Mexico	Rumsey Indian Rancheria of Wintun Indians of California	Seminole Tribe of Florida, Dania, Big Cypress, Brighton, Hollywood and Tampa Reservations
Pueblo of Pojoaque, New Mexico	Sac and Fox Tribe of the Mississippi in Iowa	Seneca Nation of New York
Pueblo of San Felipe, New Mexico	Sac and Fox Nation of Missouri in Kansas and Nebraska	Seneca-Cayuga Tribe of Oklahoma
Pueblo of San Juan, New Mexico	Sac and Fox Nation, Oklahoma	Shakopee Mdewakanton Sioux Community of Minnesota (previously listed as the Shakopee Mdewakanton Sioux Community of Minnesota (Prior Lake))
Pueblo of San Ildefonso, New Mexico	Saginaw Chippewa Indian Tribe of Michigan (previously listed as the Saginaw Chippewa Indian Tribe of Michigan, Isabella Reservation)	Shawnee Tribe, Oklahoma
Pueblo of Sandia, New Mexico	St. Croix Chippewa Indians of Wisconsin (previously listed as the St. Croix Chippewa Indians of Wisconsin, St. Croix Reservation)	Sherwood Valley Rancheria of Pomo Indians of California
Pueblo of Santa Ana, New Mexico	St. Regis Band of Mohawk Indians of New York	Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California
Pueblo of Santa Clara, New Mexico	Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona	Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington
Pueblo of Santo Domingo, New Mexico	Samish Indian Tribe, Washington	Shoshone Tribe of the Wind River Reservation, Wyoming
Pueblo of Taos, New Mexico	San Carlos Apache Tribe of the San Carlos Reservation, Arizona	Shoshone-Bannock Tribes of the Fort Hall Reservation of Idaho
Pueblo of Tesuque, New Mexico	San Juan Southern Paiute Tribe of Arizona	Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada
Pueblo of Zia, New Mexico	San Manuel Band of Serrano Mission Indians of the San Manuel Reservation, California	Sisseton-Wahpeton Sioux Tribe of the Lake Traverse Reservation, South Dakota
Puyallup Tribe of the Puyallup Reservation, Washington	San Pasqual Band of Diegueno Mission Indians of California	Skokomish Indian Tribe of the Skokomish Reservation, Washington
Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada	Santa Rosa Indian Community of the Santa Rosa Rancheria, California	Skull Valley Band of Goshute Indians of Utah
Quapaw Tribe of Indians, Oklahoma	Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation, California	Smith River Rancheria, California
Quartz Valley Indian Community of the Quartz Valley Reservation of California	Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California	Snoqualmie Tribe, Washington
Quechan Tribe of the Fort Yuma Indian Reservation, California and Arizona	Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation, California	Soboba Band of Luiseno Indians, California (formerly the Soboba Band of Luiseno Mission Indians of the Soboba Reservation)
Quileute Tribe of the Quileute Reservation, Washington	Santee Sioux Tribe of the Santee Reservation of Nebraska	Sokaogon Chippewa Community, Wisconsin (previously listed as the Sokaogon Chippewa Community of the Mole Lake Band of Chippewa Indians, Wisconsin)
Quinault Tribe of the Quinault Reservation, Washington	Sauk-Suiattle Indian Tribe of Washington	Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado
Ramona Band or Village of Cahuilla Mission Indians of California	Sault Ste. Marie Tribe of Chippewa Indians of Michigan	Spirit Lake Tribe, North Dakota
Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin	Scotts Valley Band of Pomo Indians of California	Spokane Tribe of the Spokane Reservation, Washington
Red Lake Band of Chippewa Indians, Minnesota (previously listed as the Red Lake Band of Chippewa Indians of the Red Lake Reservation, Minnesota)		Squaxin Island Tribe of the Squaxin Island Reservation, Washington
Redding Rancheria, California		
Redwood Valley Rancheria of Pomo Indians of California		
Reno-Sparks Indian Colony, Nevada		
Resighini Rancheria, California (formerly the Coast Indian Community of Yurok Indians of the Resighini Rancheria)		
Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California		
Robinson Rancheria of Pomo Indians of California		
Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota		

Standing Rock Sioux Tribe of North and South Dakota	United Keetoowah Band of Cherokee Indians in Oklahoma (previously listed as the United Keetoowah Band of Cherokee Indians of Oklahoma)	Agdaagux Tribe of King Cove
Stockbridge Munsee Community, Wisconsin (previously listed as the Stockbridge-Munsee Community of Mohican Indians of Wisconsin)	Upper Lake Band of Pomo Indians of Upper Lake Rancheria of California	Akhiok, Native Village of Akhiok
Stillaguamish Tribe of Washington	Upper Sioux Community, Minnesota (previously listed as the Upper Sioux Indian Community of the Upper Sioux Reservation, Minnesota)	Akiachak Native Community
Summit Lake Paiute Tribe of Nevada	Upper Skagit Indian Tribe of Washington	Akiak Native Community
Suquamish Indian Tribe of the Port Madison Reservation, Washington	Ute Indian Tribe of the Uintah and Ouray Reservation, Utah	Akutan, Native Village of Akutan
Susanville Indian Rancheria, California	Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico and Utah	Alakanuk, Village of Alakanuk
Swinomish Indians of the Swinomish Reservation, Washington	Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California	Alatna Village
Sycuan Band of Diegueno Mission Indians of California	Walker River Paiute Tribe of the Walker River Reservation, Nevada	Aleknagik, Native Village of Aleknagik
Table Bluff Reservation—Wiyot Tribe, California	Wampanoag Tribe of Gay Head (Aquinnah) of Massachusetts	Algaaciq Native Village of Algaaciq (St. Mary's)
Table Mountain Rancheria of California	Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)	Allakaket Village
Te-Moak Tribes of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band; and Wells Colony Band)	White Mountain Apache Tribe of the Fort Apache Reservation, Arizona	Ambler, Native Village of Ambler
Thlopthlocco Tribal Town, Oklahoma	Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma	Anaktuvuk Pass, Village of Anaktuvuk Pass
Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota	Winnebago Tribe of Nebraska	Andreafski, Yupiit of Andreafski
Tohono O'odham Nation of Arizona	Winnemucca Indian Colony of Nevada	Angoon Community Association
Tonawanda Band of Seneca Indians of New York	Wyandotte Tribe of Oklahoma	Aniak, Village of Aniak
Tonkawa Tribe of Indians of Oklahoma	Yankton Sioux Tribe of South Dakota	Anvik Village
Tonto Apache Tribe of Arizona	Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona	Arctic Village (See Venetie, Native Village of Venetie Tribal Government)
Torres-Martinez Band of Cahuilla Mission Indians of California	Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona	Asa'carsarmiut Tribe (formerly the Native Village of Mountain Village)
Tulalip Tribes of the Tulalip Reservation, Washington	Yerington Paiute Tribe of the Yerington Colony and Campbell Ranch, Nevada	Atka, Native Village of Atka
Tule River Indian Tribe of the Tule River Reservation, California	Yomba Shoshone Tribe of the Yomba Reservation, Nevada	Atmautluak, Village of Atmautluak
Tunica-Biloxi Indian Tribe of Louisiana	Ysleta Del Sur Pueblo of Texas	Atqasuk Village (Atkasook)
Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California	Yurok Tribe of the Yurok Reservation, California	Barrow, Native Village of Barrow Inupiat Traditional Government
Turtle Mountain Band of Chippewa Indians of North Dakota	Zuni tribe of the Zuni Reservation, New Mexico	Beaver Village
Tuscarora Nation of New York		Belkofski, Native Village of Belkofski
Twenty-Nine Palms Band of Mission Indians of California (previously listed as the Twenty-Nine Palms Band of Luiseno Mission Indians of California)		Bill Moore's Slough, Village of Bill Moore's Slough
United Auburn Indian Community of the Auburn Rancheria of California		Birch Creek Tribe
	ALASKA NATIVE ENTITIES	Brevig Mission, Native Village of Brevig Mission
	Afognak, Village of Afognak	Buckland, Native Village of Buckland
		Cantwell, Native Village of Cantwell
		Chanega, Native Village of Chanega (aka Chenega)
		Chalkyitsik Village
		Cheesh-Na Tribe (formerly the Native Village of Chistochina)
		Chefornak, Village of Chefornak
		Chevak Native Village
		Chickaloon Native Village
		Chignik, Native Village of Chignik
		Chignik Lagoon, Native Village of Chignik Lagoon

Chignik Lake Village	Healy Lake Village	Kwinhagak, Native Village of
Chilkat Indian Village (Klukwan)	Holy Cross Village	Kwinhagak (aka Quinhagak)
Chilkoot Indian Association (Haines)	Hoonah Indian Association	Larsen Bay, Native Village of Larsen Bay
Chinik Eskimo Community (Golovin)	Hooper Bay, Native Village of Hooper Bay	Levelock Village
Chitina, Native Village of Chitina	Hughes Village	Lesnoi Village (aka Woody Island)
Chuathbaluk, Native Village of	Huslia Village	Lime Village
Chuathbaluk (Russian Mission,	Hydaburg Cooperative Association	Lower Kalskag, Village of Lower
Kuskokwim)	Igiugig Village	Kalskag
Chuloonawick Native Village	Iliamna, Village of Iliamna	Manley Hot Springs Village
Circle Native Community	Inupiat Community of the Arctic Slope	Manokotak Village
Clarks Point, Village of Clarks Point	Iqurmuit Traditional Council (formerly	Marshall, Native Village of Marshall (aka
(previously listed as the Village of Clark's	Native Village of Russian Mission)	Fortuna Ledge)
Point)	Ivanoff Bay Village	Mary's Igloo, Native Village of Mary's
Council, Native Village of Council	Kaguyak Village	Igloo
Craig Community Association	Kake, Organized Village of Kake	McGrath Native Village
Crooked Creek, Village of Crooked Creek	Kaktovik Village (aka Barter Island)	Mekoryuk, Native Village of Mekoryuk
Curyung Tribal Council (formerly Native	Kalskag, Village of Kalskag	Mentasta Traditional Council (formerly
Village of Dillingham)	Kaltag, Village of Kaltag	Mentasta Lake Village)
Deering, Native Village of Deering	Kanatak, Native Village of Kanatak	Metlakatla Indian Community, Annette
Diomedes, Native Village of Diomedes	Karluk, Native Village of Karluk	Island Reserve
(aka Inalik)	Kasaan, Organized Village of Kasaan	Minto, Native Village of Minto
Dot Lake, Village of Dot Lake	Kasigluk, Native Village of Kasigluk	Naknek Native Village
Douglas Indian Association	Kenaitze Indian Tribe	Nanwalek, Native Village of Nanwalek (aka
Eagle, Native Village of Eagle	Ketchikan Indian Corporation	English Bay)
Eek, Native Village of Eek	Kiana, Native Village of Kiana	Napaimute, Native Village of Napaimute
Egegik Village	King Island Native Community	Napakiak, Native Village of Napakiak
Eklutna Native Village	King Salmon Tribe	Napaskiak, Native Village Napaskiak
Ekuk, Native Village of Ekuk	Kipnuk, Native Village of Kipnuk	Nelson Lagoon, Native Village of Nelson
Ekwok Village	Kivalina, Native Village of Kivalina	Lagoon
Elim, Native Village of Elim	Klawock Cooperative Association	Nenana Native Association
Emmonak Village	Kluti Kaah, Native Village of Kluti Kaah	New Koliganek Village Council (formerly
Evansville Village (aka Bettles Field)	(aka Copper Center)	the Koliganek Village)
Eyak, Native Village of Eyak (Cordova)	Knik Tribe	New Stuyahok Village
False Pass, Native Village of False Pass	Kobuk, Native Village of Kobuk	Newhalen Village
Fort Yukon, Native Village of Fort Yukon	Kokhanok Village	Newtok Village
Gakona, Native Village of Gakona	Kongiganak, Native Village of	Nightmute, Native Village of Nightmute
Galena Village (aka Loudon Village)	Kongiganak	Nikolai Village
Gambell, Native Village of Gambell	Kotlik, Village of Kotlik	Nikolski, Native Village of Nikolski
Georgetown, Native Village of	Kotzebue, Native Village of Kotzebue	Ninilchik Village
Georgetown	Koyuk, Native Village of Koyuk	Noatak, Native Village of Noatak
Goodnews Bay, Native Village of	Koyukuk Native Village	Nome Eskimo Community
Goodnews Bay	Kwethluk, Organized Village of	Nondalton Village
Grayling, Organized Village of Grayling	Kwethluk	Noorvik Native Community
(aka Holikachuk)	Kwigillingok, Native Village of	Northway Village
Gulkana Village	Kwigillingok	Nuiqsut, Native Village of Nuiqsut
Hamilton, Native Village of Hamilton		(aka Nooiksut)

Nulato Village
 Nunakaarmiut Tribe (formerly the
 Native Village of Toksook Bay)
 Nunapitchuk, Native Village of Nunapitchuk
 Ohogamiut, Village of Ohogamiut
 Old Harbor, Village of Old Harbor
 Orutsarmuit Native Village (aka Bethel)
 Oscarville Traditional Village
 Ouzinkie, Native Village of Ouzinkie
 Paimiut, Native Village of Paimiut
 Pauloff Harbor Village
 Pedro Bay Village
 Perryville, Native Village of Perryville
 Petersburg Indian Association
 Pilot Point, Native Village of Pilot Point
 Pilot Station Traditional Village
 Pitka's Point, Native Village of Pitka's Point
 Platinum Traditional Village
 Point Hope, Native Village of Point Hope
 Point Lay, Native Village of Point Lay
 Port Graham, Native Village of Port
 Graham
 Port Heiden, Native Village of Port Heiden
 Port Lions, Native Village of Port Lions
 Portage Creek Village (aka Ohgsenakale)
 Pribilof Islands Aleut Communities of
 St. Paul and St. George Islands
 Qagan Tayagungin Tribe of Sand Point
 Village
 Qawalangin Tribe of Unalaska
 Rampart Village
 Red Devil, Village of Red Devil
 Ruby, Native Village of Ruby
 Saint George Island (See Pribilof Islands
 Aleut Communities of St. Paul and
 St. George Islands)
 Saint Michael, Native Village of Saint
 Michael
 Saint Paul Island (See Pribilof Islands Aleut
 Communities of St. Paul and St. George
 Islands)
 Salamatoff, Village of Salamatoff
 Savoonga, Native Village of Savoonga
 Saxman, Organized Village of Saxman
 Scammon Bay, Native Village of
 Scammon Bay

Selawik, Native Village of Selawik
 Seldovia Village Tribe
 Shageluk Native Village
 Shaktoolik, Native Village of Shaktoolik
 Sheldon's Point, Native Village of
 Sheldon's Point
 Shishmaref, Native Village of Shishmaref
 Shoonaq' Tribe of Kodiak
 Shungnak, Native Village of Shungnak
 Sitka Tribe of Alaska
 Skagway Village
 Sleetmute, Village of Sleetmute
 Solomon, Village of Solomon
 South Naknek Village
 Stebbins Community Association
 Stevens, Native Village of Stevens
 Stony River, Village of Stony River
 Takotna Village
 Tanacross, Native Village of Tanacross
 Tanana, Native Village of Tanana
 Tatitlek, Native Village of Tatitlek
 Tazlina, Native Village of Tazlina
 Telida Village
 Teller, Native Village of Teller
 Tetlin, Native Village of Tetlin
 Tlingit and Haida, Central Council of
 the Tlingit and Haida Indian Tribes
 Togiak, Traditional Village of Togiak
 Tuluksak Native Community
 Tuntutuliak, Native Village of
 Tuntutuliak
 Tununak, Native Village of Tununak
 Twin Hills Village
 Tyonek, Native Village of Tyonek
 Ugashik Village
 Umkumiute Native Village
 Unalakleet, Native Village of Unalakleet
 Unga, Native Village of Unga
 Village of Venetie (See Native Village of
 Venetie Tribal Government)
 Venetie, Native Village of Venetie Tribal
 Government (Arctic Village and Village
 of Venetie)
 Wainwright, Village of Wainwright
 Wales, Native Village of Wales

White Mountain, Native Village of
 White Mountain.
 Wrangell Cooperative Association
 Yakutat Tlingit Tribe

SECTION 4. EFFECT ON OTHER DOCUMENTS

.01 Rev. Proc. 2001-15, 2001-1 C.B. 465 is superseded. Letter rulings received by Indian tribal governments prior to the effective date below are not affected by this revenue procedure.

SECTION 5. EFFECTIVE DATE

.01 This revenue procedure is effective as of October 21, 2002.

SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Carol Cook of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). For more information concerning this revenue procedure, contact Ms. Cook at (202) 622-6080 (not a toll-free call).

26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.

Rev. Proc. 2002-66

SECTION 1. PURPOSE

.01 This revenue procedure updates Rev. Proc. 2001-52, 2001-2 C.B. 491, and identifies circumstances under which the disclosure on a taxpayer's return of a position with respect to an item is adequate for the purpose of reducing the understatement of income tax under § 6662(d) of the Internal Revenue Code (relating to the substantial understatement aspect of the accuracy-related penalty), and for the purpose of avoiding the preparer penalty under § 6694(a) (relating to understatements due to unrealistic positions). This revenue procedure does not apply with respect to any other penalty provisions (including the negligence or disregard provisions of the § 6662 accuracy-related penalty).

.02 This revenue procedure applies to any return filed on 2002 tax forms for a taxable year beginning in 2002, and to any re-